CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC. Denham Springs, Louisiana

Annual Financial Report

As of and for the Year Ended September 30, 2011

Under provisions of state law this report is a public document Acopy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and where appropriate, at the office of the parish clerk of court.

Release Date MAR 1 4 2012

DONALD C. De VILLE

Certified Public Accountant 7829 Bluebonnet Boulevard Baton Rouge, Louisiana 70810

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INDEPENDENT AUDITOR'S REPORT

January 6, 2012

Board of Commissioners Capital District Law Enforcement Planning Council, Inc Denham Springs, Louisiana

I have audited the accompanying financial statements of the governmental activities and each major fund of Capitol District Law Enforcement Planning Council, Inc., as of and for the year ended September 30, 2011, which collectively comprise the Capital District Law Enforcement Planning Council, Inc.'s basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of Capital District Law Enforcement Planning Council, Inc.'s management. My responsibility is to express an opinion of these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Governmental Auditing Standards</u>, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the financial statement referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of Capital District Law Enforcement Planning Council, Inc. as of September 30, 2011, and the respective changes in financial position and, cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the financial statements, the Council has adopted the provisions of Governmental Accounting Standards Board Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in fiscal year 2011

In accordance with <u>Government Auditing Standards</u>, I have also issued my report dated January 6, 2012, on my consideration of Capital District Law Enforcement Planning Council, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with <u>Government Auditing Standards</u> and should be considered in assessing the results of my audit

Accounting principles accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 22 and 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about methods of preparing the information and comparing the information for consistency with management responses to my inquires, the basic financial statements, and other knowledge we obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance

The Capital District Law Enforcement Planning Council, Inc. has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements

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Basic Financial Statements

GOVERNMENT WIDE STATEMENT OF NET ASSETS

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC. DENHAM SPRINGS, LOUISIANA September 30, 2011

	GOVERNMENTAL ACTIVITIES
ASSETS: Cash	\$15,483
Capital assets, net of accumulated depreciation	3,326
Total Assets	18,809
LIABILITIES AND NET ASSETS	
LIABILITIES.	
Accounts Payable	\$5,321
Payroll Taxes Payable	1,358
Deferred Comp Payable	2,197
Compensated Absences Payable	3,152
Lease Payable	2,825_
Total Liabilities	14,853
NET ASSETS	
Investment in Capital Assets, net of debt	3,326
Unreserved-Undesignated	630_
Total Net Assets	3,956

GOVERNMENT WIDE STATEMENT OF ACTIVITIES

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC. DENHAM SPRINGS, LOUISIANA For the Year Ended September 30, 2011

Revenues and Increases **Program Revenues** (Decreases) in Operating **Net Assets** Capital Grants & Governmental Charges for Grants & Contributions Contributions **Activities Expenses** Services **GOVERNMENTAL ACTIVITIES** PUBLIC SAFETY SUPPORT SERVICES \$86,642 \$0 \$0 Administration \$82,858 (3,784)Training 70,200 1,200 0 71,400 0 0 **Total Governmental Activites** 156,842 154,258 (2,584)General Revenues Investment earnings 0 Other general revenues 413 Special-Sale of Fixed Assets 0 Total general revenues and transfers 413 Change in Net Assets (2,171)

Net assets-beginning

Net assets-ending

Net (Expenses)

6,127

3.956

BALANCE SHEET - GOVERNMENTAL FUNDS

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC. DENHAM SPRINGS, LOUISIANA September 30, 2011

	GENERAL	TRAINING	TOTAL
ASSETS:			
Cash	\$10,282	\$5,201	\$15,483
Due From Other Funds	3,500	0	3,500
Total Assets	13,782	5,201	18,983
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$5,321	\$0	\$5,321
Payroll Taxes Payable	1,358	0	1,358
Deferred Comp Payable	2,197	0	2,197
Compensated Absences	3,152	0	3,152
Lease Payable	2,825	0	2,825
Due To Other Funds	0	3,500	3,500
Total Liabilities	14,853	3,500	18,353
FUND BALANCES:			
Restricted For			
Training	0	1,701	1,701
Unassigned	(1,071)	0	(1,071)
Total Fund Balance	(1,071)	1,701	630
Total Liabilities and Fund Balances	13,782	5,201	18,983

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC. DENHAM SPRINGS, LOUISIANA

Reconcilation of Fund Balances on the Balance Sheet For Governmental Funds to Net Assets of Governmental Activities on the Statement of Net Asses September 30, 2011

Fund Balances - Total Governmental Funds	\$630
Amounts reported for governmental activities in the	
statement of net assets are different because	
Capital assets used in governmental activities are not	
financial resources and therefore are not reported in the funds	
Add Capital Assets	45,598
Deduct - Accumulated depreciation	(42,272)
Net adjustments	3,326
Long-term liabilites applicable to governmental activites	
are not due and payable in the current period and	
accordingly are not reported as fund liabilities. All liabilities,	
both current and long-term, are reported in the Statement of Net Assets	
Compensated absences	0
Net Assets of Governmental Activities	3,956

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND GOVERNMENTAL FUNDS

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC. DENHAM SPRINGS, LOUISIANA FOR THE YEAR ENDE SEPTEMBER 30, 2011

_	GENERAL	TRAINING	TOTAL
REVENUE			
Intergovernmental-Federal	\$1,677	\$71,400	\$73,077
Intergovernmental-Local	81,181	0	81,181
Miscellaneous Income	413	0	413
	83,271	71,400	154,671
EXPENDITURES			
PUBLIC SAFETY			
CURRENT			
Accounting	4,835	0	4,835
Car Expenditures	2,142	0	2,142
Insurance	905	0	905
Interest	284	0	284
Salaries	55,733	0	55,733
Fringe Benefits	4,592	0	4,592
Postage	2,916	0	2,916
Printing	424	0	424
Occupancy	10,317	0	10,317
Supplies	660	0	660
Communications	2,805	0	2,805
Travel	177	0	1 77
Miscellaneous	537	0	537
Training	0	70,200	70,200
CAPITAL OUTLAY	0	0	0
_	86,327	70,200	156,527
EXCESS OF REVENUE OVER			
(UNDER) EXPENDITURES	(3,056)	1,200	(1,856)
FUND BALANCE, BEGINNING	1,985	501	2,486
FUND BALANCE, END	(1,071)	1,701	630

The accompanying notes are and integral part of this statement

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC. DENHAM SPRINGS, LOUISIANA

Reconcilation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds To the Statement of Activities For the Year Ended September 30, 2011

Net Increase (Decrease) in Fund Balances - Total Governmental Funds (\$1,856)

Amounts reported for governmental activities in the statements of activities are different because

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlys exceeded depreciation expense in the current period.

Add_Capital outlays	0
Deduct - depreciation expense	(315)
Net Adjustment	(315)

Change in Net Assets of Governmental Activities (2,171)

Notes to the Financial Statements

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC. NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

The Capital District Law Enforcement Planning Council, Inc. (Council) was formed pursuant to the 1969 Omnibus Crime Bill as a private nonprofit corporation. It is funded with federal, state and local monies to provide training, supplies and equipment to various law enforcement agencies in the district to lower the crime rate. The District encompasses the parishes of Ascension, East Baton Rouge, East Feliciana, Iberville, Livingston, Pointe Coupee, St. Helena, Tangipahoa, Washington, West Baton Rouge, and West Feliciana. The District employs two full time employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the Council. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meetings the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

All individual governmental funds are reported as separate columns in the fund financial statements

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Federal, state and local grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Council reports the following major governmental funds

General Fund

<u>General Fund</u> is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another funds.

Major Special Revenue Funds

<u>Training Fund</u> is use to account for the funds which are used to provide training to local governments in the Capital District

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, then unrestricted resources as they are needed

C Deposits and Investments

The entity's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Council's investment policy allow the entity to invest in collateralized certificates of deposits, government back securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the Council are reported at fair value. The state investment pool (LAMP) operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

D. Receivables and Payables

Receivables consist of all revenues earned at year end and not yet received

E. Inventories and Prepaid Items

All immaterial inventories of the governmental funds are recorded as expenditures when purchased rather than when consumed. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements

F. Capital Assets

Capital assets, which include equipment and vehicles, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Council maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives

	Estimated
Description	Lives
Equipment	3-7 years

G. Compensated Absences (PTO)

The Council's recognition and measurement criteria for compensated absences follow

GASB Statement No 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met

- 1 The employees' rights to receive compensation are attributable to services already rendered
- 2 It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement
- 3 Compensated absences are limited to 120 hours

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches

- 1 An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals
- 2 Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments

The entire compensated absence liability is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported.

H Fund Equity - Fund Financial Statements

Governmental fund equity is classified as fund balance. Beginning with FY 2011, the Council implemented GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purpose for which resources can be used.

Non-spendable This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified prepaid expenditures as being non-spendable as this item is not expected to be converted to cash.

<u>Restricted</u> This classification includes amounts for which constraints have been placed on the use of resources are either

- A Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws of regulations of other governments, or
- B Imposed by law through constitutional provisions or enabling legislation

<u>Committed</u> This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the Council. These amounts cannot be used for any other purpose unless the board of directors removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Council did not have any committed resources as of year-end

Assigned This classification includes spendable amounts that are reported in governmental funds other than the General Fund, that are neither restricted nor committed, and amounts in the General Fund that are intended to be used for a specific purpose in accordance with the provisions of GASB Statement 54. The intent of an assigned fund balance should be expressed by the Council of Court that has the authority to assign amounts to be used for specific purposes. The Council's management has not assigned any amounts at year-end.

<u>Unassigned</u> This classification is the residual fund balance for the General Fund It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund

When fund balance resources are available for a specific purpose in multiple classifications, the Council would use the most restrictive funds first in the following order—restricted, committed, assigned, and unassigned as they are needed—However, it reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds

I. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET INFORMATION- The Council uses the following budget practices

- 1 The budgetary calendar Each year before the beginning of the fiscal year the Council prepares and submits a proposed operating budget for the General Funds to the Board of Directors for approval
- 2 Appropriations (unexpended budget balances) lapse at year-end
- 3 There are no outstanding encumbrances
- 4 The GAAP basis is use in preparing and reporting the budgets and those funds not budgeted
- The District does not make changes or amendments within the various budget classifications during the year

3. CASH AND CASH EQUIVALENTS

At September 30, 2011, the Council has cash and cash equivalents (book balances) totaling \$15,483 as follows

Demand Accounts

\$15,483

These deposits are stated at cost, which approximates market

Custodial Credit Risk – Deposits This is the risk that in the event of a bank failure, the Council's deposits may not be returned to it. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At September 30, 2011, the Council had \$27,384 in deposits (collected bank balances) These deposits are completely secured from risk by \$27,384 in FDIC insurance

4. RECEIVABLES

There were no material receivables as of September 30, 30, 2011

Receivables are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge off method is not a material departure from GAAP as it approximates the valuation method.

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended September 30, 2011, for the primary government is as follows

Capital Assets Being Depreciated	Sept	Balance tember 30, 2010	Ado	ditions	Deci	eases	Sept	alance ember 30, 2011
Vehicles	\$	27,108	\$	0	\$	0	\$	27,108
Office furniture and equipment		18,490		0		0		18,490
Total Capital Assets		45,598		0		0		45,598
Less Accumulated Depreciation								
Vehicles		27,108		0		0		27,108
Office furniture and equipment		14,849		315		0		15,164
Total Accumulated Depreciation		41,957		315		0		42,272
Capital Assets Net of Depreciation	\$	3,641	\$	(315)	\$	0	\$	3,326

6. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$12,028 at September 30, 2011, are as follows

	Accounts Payable	Payroll Taxes	Deferred Comp	Lease- Compensated Absences	Total
General Fund					
Accounts Payable	5,321	0	0	0	5,321
Payroll Taxes Payable	0	1,358	0	0	1,358
Deferred Comp Payable			2197		2,197
Compensated Absences	0	0	0	3,152	3,152
Long-term obligations at End of Year	5,321	1,358	2,197	3,152	12,028

7. Inter-fund Receivables and Payables - Fund Financial Statement

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Those receivables and payables are classified as due from other funds and due to other funds on the balance sheet. Such advances create short-term inter-fund loans. A summary of these inter-fund loans, at year-end, is as follows.

Receivable Fund	Payable Fund	<u>Amount</u>
	•	
General Fund	Training Fund	\$3,500

8. Lease Obligations Payable

The Council's has a 39 month capital lease payable on its copier. The outstanding balance was \$2,825 as of September 30, 2011.

The future minimum lease payments are as follows

September	30, 2012	\$1,420
September	30, 2013	<u>1,405</u>
Total		2,825

The Council also had a lease for its office space, but it expired on October 1, 2009. The Council pays \$795 on a month to month basis.

9 Louisiana Public Employee Deferred Compensation Plan

 Certain employees of Capital District Law Enforcement Planning Council, Inc. participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge Louisiana. 70804-9397.

10. Other Postemployment Benefits

The Council does not offer any post retirement benefits

11 COMPENSATION PAID TO BOARD MEMBERS

In compliance with House Concurrent Resolution No 54 of the 1979 Session of the Louisiana Legislature, compensation paid to board members is as follows

None

12 JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES

There was no litigation pending against the Council as of September 30, 2011

The Council's management believes that any potential lawsuits would be covered by insurance or resolved without any material impact upon the Council's financial statements

No claims were paid out or litigation costs incurred during the year ended September 30, 2011

13 RISK MANAGEMENT

The Council is exposed to various risk of loss related to torts, thefts of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Council has purchase commercial, auto insurance and property insurance to cover or reduce the risk of loss that might arise should one of these incidents occur, however, there is no insurance on office equipment.

There have been no significant reductions in coverage for the prior year. No settlements were made during the year that exceeded the Council's coverage.

14 Contingencies – Grant Programs

The Council participates in a number of state and federal grant programs, which are governed by various rules and regulations. Cost charged to the respective grant programs are subject to audit and adjustment by the grantor agencies, therefor, to the extent that the Council has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants, therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any disallowed cost or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Council.

15 Economic Dependency

The Council receives the majority of its annual revenues from the local law enforcement agencies in the district and the Governor's commission on law enforcement. If significant budget cuts are made at the Federal, State or Local level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is aware of continued budget cuts but is not aware of any actions that will significantly affect the amount the Council will receive next year relating to revenues it usually receives.

16 SUBSEQUENT EVENTS

The Organization did not have any subsequent events through January 6, 2012, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended September 30, 2011

REQUIRED SUPPLEMENTAL INFORMATION

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC DENHAM SPRINGS, LOUISIANA BUDGETARY COMPARISON SCHEDULE - GENERAL FUND FOR THE YEAR ENDED SEPTEMBER 30, 2011

-	BUDGETED AMOUNTS		ACTUAL AMOUNTS GAAP	VARIANCE FINAL BUDGET FAVORABLE
	ORIGINAL	FINAL	BASIS	(UNFAVORABLE)
REVENUE				
intergovernmental-Federal	\$0	\$0	\$1,677	\$1,677
Intergovernmental-Local	74,751	74,751	81,181	6,430
Miscellaneous Income	0	0	413	413
	74,751	74,751	83,271	8,520
EXPENDITURES				
PUBLIC SAFETY				
CURRENT				
Accounting	3,000	3,000	4,835	(1,835)
Car Expenditures	1,500	1,500	2,142	(642)
Insurance	2,600	2,600	905	1,695
Interest	0	0	284	(284)
Salaries	46,864	46,864	55,733	(8,869)
Fringe Benefits	9,837	9,837	4,592	5,245
Postage	2,000	2,000	2,916	(916)
Printing	1,550	1,550	424	1,126
Occupancy	5,000	5,000	10,317	(5,317)
Supplies	700	700	660	40
Telephone	1,700	1,700	2,805	(1,105)
Travel	0	0	177	(177)
Miscellaneous	0	0	537	(537)
Capital Outlay	0	0	0	0
· -	74,751	74,751	86,327	(11,576)
Net Changes in Fund Balances	0	0	(3,056)	(3,056)
Fund Balances, Beginning	1,985	1,985	1,985	0
Fund Balances, Ending	1,985	1,985	(1,071)	(3,056)

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC. DENHAM SPRINGS, LOUISIANA BUDGETARY COMPARISON SCHEDULE - TRAINING FUND FOR THE YEAR ENDED SEPTEMBER 30, 2011

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE FINAL BUDGET
-	<u> </u>		GAAP	FAVORABLE
_	ORIGINAL	FINAL	BASIS	(UNFAVORABLE)
REVENUE				
Intergovernmental-State	\$71,400	\$71,400	\$71,400	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Total Revenue	71,400	71,400	71,400	0
EXPENDITURES PUBLIC SAFETY CURRENT				
Training	70,200	70,200	70,200	0
	70,200	70,200	70,200	0
Net Changes in Fund Balances	1,200	1,200	1,200	0
Fund Balances, Beginning	2,001	2,001	2,001	0
Fund Balances, Ending	3,201	3,201	3,201	0

OTHER REPORTS



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

January 6, 2012

Members of the Board of Directors
Capital District Law Enforcement Planning Council, Inc.
Denham Springs, Louisiana

I have audited the financial statements of the Capital District Law Enforcement Planning Council, Inc. as of and for the year ended September 30, 2011, and have issued my report thereon dated January 6, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered Capital District Law Enforcement Planning Council, Inc 's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatement on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiency in internal control over financial reporting that I consider to be material weaknesses, as defined above. However, I identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting. (Findings 2011-1 & 2011-2). A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Capital District Law Enforcement Planning Council, Inc 's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my test disclosed instances of noncompliance or other matters that are required to be reported under <u>Government Auditing Standards</u> and which are described in the accompanying schedule of findings and questioned costs as item 2011-1 and 2011-2

Capital District Law Enforcement Planning Council, Inc 's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit Capital District Law Enforcement Planning Council, Inc 's response and, accordingly, I express no opinion on it.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statutes 24 513, this report is distributed by the Legislative Auditor as a public document and distribution is not limited.

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CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC. DENHAM SPRINGS, LOUISIANA SCHEDULE OF PRIOR YEAR'S FINDINGS FOR THE YEAR ENDED SEPTEMBER 30, 2011

Re <u>No</u>	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Corrective Action <u>Taken</u>
1	9-30-08	Council Lacks the Qualifications and Skills To Prepare Their Financial Statements	No	N/A-Cost to Benefit Too Great for the Small Entity

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC. DENHAM SPRINGS, LOUISIANA SCHEDULE OF FINDINGS AND QUESTIONED COST FOR THE YEAR ENDED SEPTEMBER 30, 2011

A. Summary of Auditor's Result

Financial Statements

Type of auditor's report issued: Unqualified

- No material weaknesses identified.
- No significant deficiencies identified that are not considered to a material weakness.

No noncompliance material to financial statements noted.

Federal Awards: Not Applicable

B. Findings – Financial Statement Audit

2011-1

Condition: The Council's management lack the qualifications and skills to prepare its

Financial Statements.

Criteria: Statement on Auditing Standards No. 115 defines this deficiency in the design of

Controls

Effect: There is no material effect to the financial statements since the auditor prepared their

Statements

Recommendation: No recommendation because the Council is so small and the cost-to-benefit

Ratio is too great.

Management Response: The cost to hire another CPA is too great for this small Council.

<u> 2011-2</u>

Condition The Council's General Fund has a fund deficit of \$1,071 Criteria: The State Constitution prohibits deficit fund balances.

Cause: The recording of the accrued Deferred Compensation Payable caused the deficit.

Effect: There is a \$1,071 fund deficit to be made up.

Recommendation: I recommend that the Council obtain additional local contributions to cover the

deficit.

Management Response: The cost will be made up by additional local contributions.

C. Management Letter

The auditor did not issue a management letter this year.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC. DENHAM SPRINGS, LOUISIANA CORRECTIVE ACTION PLAN FOR THE YEAR ENDED SEPTEMBER 30, 2011

Re: No - 2011-1

Description of Findings – Management lacks the qualifications and training to prepare their financial statements

Corrective Action Plan –The cost-to-benefit does not justify the hiring of another CPA to prepare their financial statements

Name of Contact – Wanda Johnson, Executive Director

Anticipated Completion Date - N/A

Re: No - 2011-2

Description of Findings – There is a \$1,071 fund deficit

Corrective Action Plan -The Council will seek additional local funds to cover the deficit

Name of Contact – Wanda Johnson, Executive Director

Anticipated Completion Date – 9-30-2012